



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 9, 2022

David Vetter  
Chief Legal Officer  
TD SYNEX CORP  
16202 Bay Vista Drive  
Clearwater, FL 33760

**Re: TD SYNEX CORP**  
**Registration Statement on Form S-4**  
**Filed on June 1, 2022**  
**File No. 333-265352**

Dear Mr. Vetter:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Janice Adeloyle at 202-551-3034 or Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services